

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL KUSEK, JILL KUSEK,
ONEIDA COUNTY WISCONSIN,
WISCONSIN DEPARTMENT OF REVENUE,
WISCONSIN PUBLIC SERVICE,
RHINELANDER DENTAL LLC, SACRED
HEART ST. MARY'S HOSPITAL I and
MINISTRY MEDICAL GROUP NORTHERN,

Case No. 18-cv-867-jdp

Defendants.

JUDGMENT

IT IS ORDERED AND ADJUDGED that default judgment is entered in favor of plaintiff United States of America as follows:

- (1) against defendant Michael Kusek on Count I of the complaint for recovery of federal unemployment tax liabilities, for tax years 2005, 2006, 2007, 2008, 2009, 2010, and 2011, in the amount of \$2,221.19 as of March 1, 2019, plus any statutory fees and interest that continue to accrue from that date;
- (2) against Michael Kusek on Count II of the complaint for recovery of federal employment tax liabilities, for tax years 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 in the amount of \$339,516.96 as of March 1, 2019, plus any statutory fees and interest that continue to accrue from that date; and
- (3) against defendants Michael Kusek, Jill Kusek, Wisconsin Department of Revenue, Wisconsin Public Service, Rhinelander Dental, Sacred Heart St. Mary's Hospital I, and Ministry Medical Group Northern on Count III of the complaint, as follows:

- (a) the United States' federal tax liens are valid and subsisting liens attached to all property and rights to property of Michael Kusek, including the real property located at 4085 County Hwy W, Rhinelander, Wisconsin;
- (b) the federal tax liens are enforced against the property at 4085 County Hwy W, and the property may be sold to satisfy Michael Kusek's tax liabilities;
- (c) the federal tax liens can be enforced against both Michael Kusek's interest and Jill Kusek's marital interest in the property at 4085 County Hwy W, and Jill Kusek is not entitled to any of the net proceeds from any sale of the property; and
- (d) Wisconsin Department of Revenue, Wisconsin Public Service, Rhinelander Dental LLC, Sacred Heart St. Mary's Hospital I, and Ministry Medical Group Northern have no rights, claims, or interests in the property;

IT IS FURTHER ORDERED AND ADJUDGED that judgment is entered in favor of plaintiff United States of America on Count III of the complaint as follows:

- (1) the United States' tax liens are valid liens and attached to the property located at 4085 County Hwy W, Rhinelander, Wisconsin (the "Property"), and those liens may be enforced against the Property;
- (2) the Property may be sold;
- (3) Oneida County has an interest in the Property by virtue of Michael Kusek and Jill Kusek's failure to pay property taxes in the amount \$6,752.85 as of April 22, 2019, plus any interest and penalty that may accrue until paid in full, in the form of tax warrants issued against Michael Kusek and Jill Kusek; and
- (4) by virtue of the interest described above, Oneida County's tax liens are senior to the United States federal tax liens and Oneida County is entitled to be paid first from the net proceeds from any sale of the Property.

Approved as to form this 4TH day of June, 2019.

James D. Peterson
James D. Peterson
District Judge

Peter Oppeneer
Peter Oppeneer
Clerk of Court

6/5/19
Date